



To: City Auditors/Town Accountants
From: Gerard D. Perry, Director of Accounts
Date: August, 2012

The Bureau of Accounts once again strongly encourages completion of the FY2012 Schedule A in Gateway. If you have a password, you may begin to enter data immediately. If you have any questions on this system, please contact Dave Davies at 617-626-2383.

The FY2012 EXCEL Schedule A is now available and includes:

- form KAR-1 (in Gateway);
- a copy of our [Guidelines and Reference Material for Preparing Schedule A](#);
- a [Reconciliation of Cash Receipts to Revenues and Cash Disbursements to Expenditures for Statutory Communities](#) (not in Gateway).

Only the Gateway or EXCEL downloaded program format will be accepted. If you have not received information indicating that your community's FY2011 Schedule A has been approved, fund balance information on the EXCEL program will not be available. The downloadable program will be updated after the FY2011 Schedule A has been approved.

The FY2012 Schedule A includes a column for OPEBs in Part VI, Expendable/Non-Expendable Trusts. Otherwise, the FY2012 form is substantially the same as in FY2011. Please refer to pages 2 and 3 of the Schedule A Guidelines and Reference Material for FY2012 instructions.

The FY2012 Schedule A due date is October 31, 2012.

Massachusetts General Laws provide for the withholding of local aid payments to cities and towns that do not submit a Schedule A to the Bureau timely. Further, these local aid payments if not made before the close of the State's accounts payable period may revert to the Commonwealth's General Fund. The Department of Revenue intends to continue this policy of withholding March 31 and June 30 aid payments pursuant to these provisions for failure to file Schedule A.

If you use Gateway, submit only the Reconciliation of Cash page if applicable to your Bureau of Accounts field representative.

If you are unable to use Gateway, save the completed program to a diskette and e-mail the program to DATABANK@dor.state.ma.us indicating on the subject line your community's name and "Schedule A FY2012". Do not forward a diskette. Completion of Part XII (except for signature) will be considered your official electronic signature. Separately forward the reconciliation page if applicable to your Bureau of Accounts field representative. Only E-Mail the Schedule A to this address if it is being officially submitted.

Please contact your Bureau of Accounts field representative with any problems completing Schedule A.